

COUNTY OF SIERRA

Van Maddox, Auditor-Treasurer-Tax Collector

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TRANSIENT OCCUPANCY TAX RETURN

Sierra County Code Chapter 5.20

RENTAL UNIT/DAYS IN QUARTER

A) No. of rooms	
B) Units available times days available	
C) Unit/days occupied	
D) Percentage of occupancy (C÷B) =	

QUARTER**DUE ON OR BEFORE: in 30 days**

FILE A RETURN even though no tax may be due or you are unable to pay the tax. CHANGE OF ADDRESS must be filed and reported immediately to the Sierra County Tax Collector. IF BUSINESS CHANGES OWNERSHIP, the Tax Collector must be notified at least 15 days prior to closing of escrow. Closing returns must be filed immediately, the tax due must be paid and an audit will be conducted. Failure to comply could delay closing of escrow.

RENTAL REPORTING DATA

1. GROSS RENT FROM MOTEL UNITS, VACATION HOMES, CABINS, ETC. \$ _____
2. GROSS RENT FROM CAMPSITES & RV SPACES + \$ _____
3. LESS ALLOWABLE DEDUCTIONS - \$ _____
4. LESS ADJUSTMENTS FOR PRIOR PERIODS - \$ _____
5. TAXABLE RECEIPTS (line 1 + line 2 minus line 3 minus line 4) = \$ _____

6. 10% Tax Due: (.10 x line 5)	\$ _____
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7. LATE PENALTY: 10% of Line 6 if paid 1 to 30 days after DUE DATE; or
20% of Line 6 if paid more than 30 days after DUE DATE. + \$ _____

8. INTEREST: 1% per month interest: (.01 x line 6 for each month after DUE DATE) + \$ _____

9. LESS CREDIT AMOUNT: - \$ _____

10. Total Tax, Penalties and Interest: (add lines 6, 7 & 8, subtract line 9) = \$	
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RETAIN ONE COPY FOR YOUR RECORDS

MAKE CHECKS PAYABLE TO THE SIERRA COUNTY TAX COLLECTOR

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature_____
Title_____
Phone number_____
Date*DETAILED INSTRUCTIONS ON REVERSE SIDE*

INSTRUCTIONS FOR COMPLETING TRANSIENT OCCUPANCY TAX RETURN

GENERAL GUIDELINES: A tax must be charged on all room rents you collect, and this tax must be paid to the County. Room rents include all amounts collected, unless non-room rent items are separately identified on all copies of the receipt or other records. The amount charged for non-room rent items cannot be more than the prices normally charged for those items. Any operator offering a package rate must identify and list separately on all copies of the receipts or other records of the operator, the following items: 1) room portion of the package rate; 2) non-room portion of the package rate; 3) Transient occupancy tax charged on the room portion; and 4) any sales/use tax charged on the non-room portion. The operator is responsible for making sure that the amount charged for taxes on the room portion and the non-room portion of the package rate is correct. The operator must also show that the proper amounts of taxes were collected and paid to the correct agencies. Retain all records substantiating this return for three full calendar years. **FAILURE TO COLLECT, REPORT, AND PAY THE TAX, OR TO MAINTAIN THE NECESSARY RECORDS WILL RESULT IN AN ESTIMATE OF THE TAX DUE.**

FOR ASSISTANCE PLEASE CALL (530) 289-3286

LINE 1 GROSS RENTS FROM MOTEL LODGINGS: On line 1, enter the total amount of room rents collected during the period covered by this form. Rent means the amount of money charged for a guest to occupy a room or rooms. Rent does not include the amount charged the occupant for taxes. Do not include advanced deposits because the occupancy has not occurred yet.

LINE 2 GROSS RENT FROM CAMPSITES & RV SPACES: On line 2, enter the total amount of campsites and RV spaces rents collected during the period covered by this form. Rent does not include the amount charged the occupant for taxes or advanced deposits.

LINE 3 LESS ALLOWABLE DEDUCTIONS: Enter the amount of rent charged to a non-transient or exempt foreign dignitary on line 3. Allowable deductions may be taken for non-transients, if a "Non Transient Certificate" is signed before the transient occupies the lodging. Otherwise, the first 30 days are taxable. After these first 30 days, the guest is no longer a transient, and becomes exempt from the tax.

LINE 4 LESS ADJUSTMENTS FOR PRIOR PERIODS: Enter any adjustments to gross rents for a prior period on line 4. Adjustments must be one of the following types: a) reduction of room rates due to customer complaint about unsatisfactory services or goods; or b) corrections of errors or disputed room charges. For each adjustment to gross rents, you must keep a written documentation in your files listing: a) date; b) name of guest; c) room number; d) dollar amount of the adjustment; e) reason for the adjustment; and f) signature of the authorizing person. Do not include refunds of advanced deposits because the tax is not reported or collected until the occupancy occurs. Since no tax has been paid, no adjustment is necessary.

LINE 5 TAXABLE RECEIPTS: Line 1 + Line 2 minus Line 3 minus Line 4 = Line 5.

LINE 6 10% TAX DUE: Multiply the amount on line 5 by 10% and enter this tax on line 6.

LINE 7 PENALTIES: If this return is delinquent, enter the penalty amount on line 7. If your reporting period is one month or longer, then your return is delinquent one calendar month after the close of each period. If this return is 1-30 days delinquent, multiply line 6 by 10%(0.10). If this return is delinquent 31 days or more, multiply line 6 by 20% (0.20).

LINE 8 INTEREST: If you are required to pay a penalty on line 7, then you are also required to pay an interest charge of 1% for each month of delinquency. For example, if your return is delinquent one month, multiply line 6 by 1% (.01); if your return is delinquent two months, multiply line 6 by 2%(.02), etc. Enter the interest amount on line 8.

LINE 9 LESS CREDIT AMOUNT: If you have received a letter from our office stating that you overpaid on a previous return, enter the overpayment amount on line 9.

LINE 10 TOTAL TAX, PENALTIES AND INTEREST: Add the amounts on lines 6, 7, and 8; subtract line 9. Enter the total on line 10.

INSTRUCTIONS TO COMPLETE SECTION ON RENTAL UNITS/DAYS IN QUARTER: (Top right corner on front of report)

This information will be used to calculate the percentage of occupancy.

- A) NUMBER OF ROOMS: Number of rooms available for transient rental.
- B) NUMBER OF RENTAL UNIT/DAYS AVAILABLE: Multiply the number of units available for rent times the number of days you are open for business during the reporting period. (Example: 10 units x 82 days = 820 unit days available).
- C) NUMBER OF UNIT/DAYS OCCUPIED: Count the number of units actually rented each day during the reporting period. EXAMPLE: 10 units available, Day 1: 5 units occupied; Day 2: 10 units occupied; Day 3: 7 units occupied. Continue this method through end of reporting period. The unit/days occupied is the total of the number of units occupied each day.
- D) PERCENTAGE OF OCCUPANCY: (OPTIONAL) Divide (C) by (B) to get the percentage of occupancy (D). (Example: 700 unit days occupied ÷ by 820 unit days available = 85%.)

The minimum records which are necessary for you to keep for three full calendar years include: 1) a cash receipts ledger; 2) a detailed record of room rents or other summary acceptable to the Tax Collector, or the operator's monthly/quarterly revenues showing room registrations (including the name and address of each registered transient); 3) documentation of adjustments for prior periods; 4) copies of Non-Transient Certificates and exemption certificates for foreign officials; and 5) pre-numbered receipts or other source documents showing the amount of payment for room rent, with the room rate separate from the amount of tax paid. These records must be available during reasonable business hours for inspection or audit by the Tax Collector or designated representative.